IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

TUESDAY, THE 17TH JULY 2007 / 26TH ASHADHA 1929

WA.No. 1682 of 2007

(*AGAINST THE JUDGEMENT IN WPC.12801/2007 Dated 13/04/2007)*

APPELLANT/ PETITIONER:

HOTEL DOUBLOON, REPRESENTED BY ITS
MANAGING DIRECTOR, R.MANILAL, KALLAMBALAM,
THIRUVANANTHAPURAM.

BY ADV. SRI.V.CHITAMBARESH
ADV. SRI.T.C.SURESH MENON
ADV. SRI.JIBU P THOMAS

RESPONDENTS/RESPONDENTS:
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1. THE ASSISTANT COMMISSIONER (ASSMT-III),
SPECIAL CIRCLE, DEPARTMENT OF COMMERCIAL TAXES,
THIRUVANANTHAPURAM.

2. THE STATE OF KERALA, REPRESENTED BY THE
SECRETARY TO TAX DEPARTMENT, SECRETARIAT,
THIRUVANANTHAPURAM.

BY SR. GOVERNMENT PLEADER SHRI MUHAMMED RAFIQ.

THIS WRIT APPEAL HAVING COME UP FOR ADMISSION ON 17/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

H.L. DATTU, C.J. & K.T. SANKARAN, J.

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W.A. No. 1682 OF 2007

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Dated this the 17th July, 2007

J U D G M E N T

H.L. Dattu, C.J.:

Aggrieved by the best judgment assessment orders passed by the assessing authority, the appellant/petitioner was before this court in W.P.(C) 12801 of 2007. By order dated 13th April 2007, the learned single Judge had rejected the Writ Petition on the ground that the petitioner has an alternate remedy by way of an appeal, if he is aggrieved by the orders of assessment passed by the assessing authority. In our opinion, without exhausting the appellate remedy available to the appellant/petitioner, the appellant/petitioner could not have approached this court. In that view of the matter, we are of the opinion that the learned single Judge was fully justified in rejecting the Writ Petition at the threshold itself .

2. In view of the above, the Writ Appeal requires to be rejected and it is rejected. However, liberty is granted to the appellant/petitioner, if he/she/it so desires, to question the correctness or otherwise of the orders passed by the assessing authority, within a period of one month from today. If such an appeal is filed, the appellate authority shall decide the same on merits, without reference to the period of limitation. I.A. No.585 of 2007 is also disposed of.

Ordered accordingly.

H.L. DATTU,
CHIEF JUSTICE.

K.T. SANKARAN,
JUDGE.

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